

REFERENCE TITLE: technical correction; valuation; personal property

State of Arizona
House of Representatives
Forty-eighth Legislature
Second Regular Session
2008

HB 2320

Introduced by
Representative Biggs

AN ACT

AMENDING SECTION 42-13355, ARIZONA REVISED STATUTES; RELATING TO VALUATION OF
LOCALLY ASSESSED PROPERTY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-13355, Arizona Revised Statutes, is amended to
3 read:

4 42-13355. Assessing clean rooms as personal property:
5 definition

6 A. Clean rooms that are used for manufacturing, processing,
7 fabrication or research and development of semiconductor products shall be
8 valued and assessed as tangible personal property.

9 B. For the purposes of this section:

10 1. "Clean room" means all property that comprises or creates an
11 environment where humidity, temperature, particulate matter and contamination
12 are precisely controlled within specified parameters, without regard to
13 whether the property is actually contained within that environment or whether
14 any of the property is affixed to or incorporated into real property.

15 2. Clean rooms include the integrated systems, fixtures, piping,
16 movable partitions, ~~—~~ AND lighting and all property that is necessary or
17 adapted to reduce contamination or to control airflow, temperature, humidity,
18 chemical purity, or other environmental conditions or manufacturing
19 tolerances, as well as the productions machinery and equipment operating in
20 conjunction with the clean room environment.

21 3. Clean rooms do not include the building or a permanent,
22 nonremovable component of the building that houses the clean room
23 environment.